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Attorney Docket No. 12491-002  
(formerly 31363.003)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Title: METHOD AND SYSTEM FOR  
MANAGING MULTI-JURISDICTIONAL  
PROPERTY TAX INFORMATION

Inventor: Nearhood, et al.

Serial No.: 09/812,305

Filing Date: March 19, 2001

Conf. No.: 2243

Examiner: Michael A. Cuff

Group Art Unit: 3627

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**SECOND DECLARATION OF CECILIA BENITES UNDER 37 C.F.R. § 1.132**

I, Cecilia Benites, state that:

1. I am the Director of Property Tax Research & Content for ePropertyTax, Inc., of Scottsdale, Arizona ("ePropertyTax"). In my position, I manage the staff that researches all of the state and local property tax rules, procedures and forms throughout the United States and Canada. I also manage the input of that research into ePropertyTax's system for managing state and local property tax content. I have over 25 years of professional property tax experience. I was formerly a Maricopa County Assessor Property Appraiser, an Appraiser of centrally valued properties for the Arizona Department of Revenue, and have held several positions in property tax management in the private sector, including positions at F.W. Woolworth Co., AT&T, and Lucent Technologies.

2. I have a Bachelor of Arts degree from Alverno College and a Master in Business Administration degree from Fairleigh Dickinson University. I am a member of the Institute for Professionals in Taxation (IPT) and the International Association of Assessing Officers (IAAO) where I served on and chaired various committees, and I have been a speaker/panelist, and an instructor at IPT's Property Tax School. I hold the IPT CMI designation (Certified Member of the Institute) and received IPT's Distinguished Service Award in 1994.

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3. I am providing this Declaration to supplement my previous Declaration, dated July 5, 2005. In that Declaration, I set forth my understanding that within the terminology commonly used in connection with state and local property tax rules and procedures in the United States there is a distinction between a "property tax jurisdiction" and a "property tax district." Specifically, in common property tax terminology the governmental authority of an assessor, collector or treasurer is referred to as "jurisdiction" while the territorial boundaries of tax appropriating bodies are referred to as "districts." Typically, a property tax district only performs the administrative function of appropriating funds for local governmental services such as school districts, fire districts, police districts and street improvement districts. This administrative appropriation function includes calculating the levy, or amount of money needed to be raised from the property tax for the district's services, which can then be used to set the district tax rate. A property tax district, however, does not have the authority to act as a property tax assessor, collector or treasurer, and therefore, it is not a "property tax jurisdiction." Attached to this Declaration as Exhibit 1 are pages from the Glossary for Property Appraisal and Assessment published by the IAAO (the IAAO Glossary), which confirm this. As defined in the IAAO Glossary, "jurisdiction" means "the right and power to interpret and apply the law; also, the power to tax and the power to govern." Although the IAAO Glossary does not define "district," it defines "property tax levy" as "the total amount of money to be raised from the property tax as set forth in the budget of a taxing jurisdiction" and extends the term to the millage rate.

4. I previously reviewed the Office Action, dated March 7, 2005, relating to Patent Application No. 09/812,305 and the Oklahoma County Assessor's website <http://www.oklahomacounty.org/assessor/TaxCalculator.htm>, which is referenced in that Office Action.

5. The Office Action points out that the Oklahoma County Assessor's web site shows that "rates vary across the county depending on which school district the property is located (different tax rules/templates)." Office Action at p. 2. As reflected by the Oklahoma County web site (as well as numerous other Assessor web sites), however, the word "district" is consistently used to describe the local tax rate district (i.e., the territory). It is not used to describe a property tax jurisdiction.

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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this declaration is directed.

Dated this 6th day of April, 2006, at Phoenix, Arizona.

By: Cecilia Benites  
Cecilia Benites

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Date of Deposit April 6, 2006

I hereby certify that this paper and all documents and any fee referred to herein are being deposited on the date indicated above with the U.S. Postal Service "Express Mail Post Office to Addressee" service under 37 C.F.R. § 1.10, postage prepaid and addressed to Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Louis A. Lofredo  
Louis A. Lofredo, Paralegal

4-6-06  
Date of Signature

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# Glossary for Property Appraisal and Assessment

International Association of Assessing Officers

Exhibit 1

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## About IAAO

Gloss

The International Association of Assessing Officers (IAAO) is a nonprofit, educational association. Its mission is to provide leadership in accurate property valuation, property tax administration, and tax policy throughout the world. The IAAO offers courses, workshops, and seminars, performs research, and provides technical assistance.

The IAAO's members subscribe to a Code of Ethics and Standards of Professional Conduct and to the *Uniform Standards of Professional Appraisal Practice*.

Five internationally recognized designations offered by the IAAO represent the highest level of achievement in the field: the Certified Assessment Evaluator (CAE), the Assessment Administration Specialist (AAS), the Cadastral Mapping Specialist (CMS), the Personal Property Specialist (PPS), and the Residential Evaluation Specialist (RES).

IAAO  
130 East Randolph Street, Suite 850  
Chicago, IL 60601

Phone: 312/819-6100  
Fax: 312/819-6149  
Web site: <http://www.iaao.org/>



future benefits of a real estate investment.

**Investment Holding Period**—The length of time that typical investors generally hold an investment of a specified type.

**Investment Trust**—A type of investment company that sells its stock and invests the money received in stocks and bonds of other companies, real estate, or other investments. Investment trusts can be open-end or closed-end. See also **REIT**.

**Investment Value**—The worth of an investment property to a particular investor. Investment value may or may not coincide with **market value** depending on the requirements of the specific investor.

**Investment Yield**—The rate of return on capital that is generated from an investment over a period of ownership, including both income and resale.

**Inwood Coefficient**—A factor used to obtain the present worth of a level stream of income; also known as the present worth of 1 per period factor.

**Iowa Type Curve**—A classification of survivor curves by their basic mathematical shape into three families of, respectively, 6, 7, and 5 curves; hence the alternate designation of "Iowa 18 type curves." Type survivor curves are used to smooth

original survivor curves, to help determine the probable life of single units, and as a means of checking the adequacy of the depreciation reserve balance or of estimating an adjustment factor in the appraisal procedure.

**Irrevocable**—That which cannot be recalled or revoked.

**IRV**—A mnemonic for the basic equation of the income approach:  
 $\text{Income} = (\text{Capitalization}) \text{ Rate} \times \text{Value}$ .

**Iteration**—One repetition or repeated cycle in a process of estimating values as close as possible to actual values by repeated approximations. The results of each approximation are used in the next one.



**Joint estate**—See tenancy, joint.

**Joint tenancy**—See tenancy, joint.

**Jurisdiction**—(1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.

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the land and its adequacy as a lien against past and present tax liabilities.

**Property Tax Base**—See assessment base.

**Property Tax Levy**—(1) The total amount of money to be raised from the property tax as set forth in the budget of a taxing jurisdiction. (2) Loosely, by extension, the millage rate or the property tax bill sent to an individual property owner.

**Property Tax Levy Limits**—A form of tax and expenditure limitation, applicable to all local governments in the state, in which an upper limit is placed on either the proceeds of the property tax or the rate of growth in the proceeds of the property tax.

**Property Taxes**—See tax, general property; tax, property; tax, special property.

**Property Use Category**—A United States Census Bureau classification scheme based on actual utilization of real property. There are seven classes of real property:

**Residential (Nonfarm) Single-Family**—Includes each detached, semidetached, or attached house, if separately assessed and not on a farm, that is a residence for one family only. For detached houses, this would include one-family rural properties or suburban estates not

used primarily for farming, and mobile homes assessed as real property. This category includes each condominium unit in a multiunit dwelling structure, plus each condominium's share of the common area, unless the common area is separately assessed.

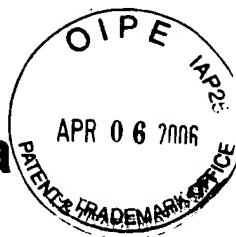
**Residential (Nonfarm), Multifamily**—Includes each residential property that contains two or more living units, including duplexes, apartment houses, and cooperatives that are assessed as a single entity. The category encompasses street level stores and doctors' offices in apartment buildings, but excludes motels or hotels.

**Acreage (or Acreage and Farms)**—Includes farms, timberland, recreational acreage, idle land, and waste land in rural locations. Excludes vacant platted lots that lie within or adjacent to a municipality and that usually carry a lot/block system designation rather than acreage. Separately assessed timber or mineral rights are omitted from this category.

**Vacant Platted Lots**—Unimproved parcels described in terms other than acreage, usually by a convention using lot, block, and subdivision name. Vacant platted lots are often located either within a municipality or in areas of higher population density than the surrounding territory.

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# Maricopa, Arizona



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[residential-real-estate.us](http://residential-real-estate.us)



## Maricopa County Arizona

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[www.thewalbotgroup.com](http://www.thewalbotgroup.com)

## Homes & Land Magazine

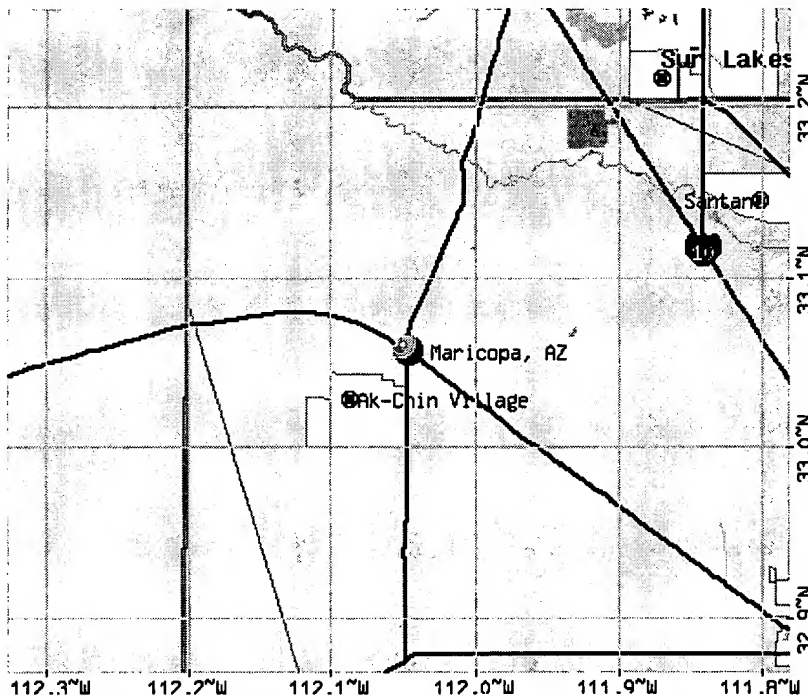
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## Maricopa Real Estate

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Current weather forecast for Maricopa, AZ

Population (year 2000): 1,040

Males: 573 (55.1%), Females: 467 (44.9%)

County: Pinal

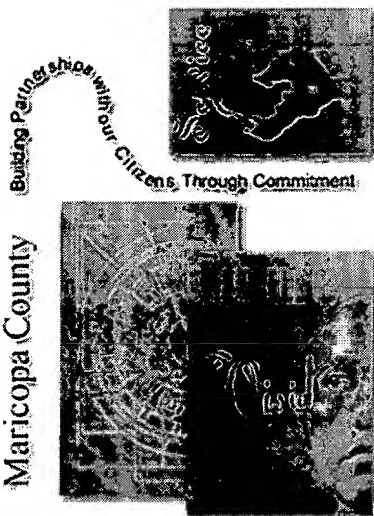
Land area: 4.0 square miles

Zip code: 85239

Exhibit A

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[Cities in Maricopa](#) [Counties in AZ](#) **QUICK FACTS**

- Established: Feb 17, 1871
- Population: appr 3,200,000
- Budget: \$2.5 Billion (02-03)
- Size: 9,226 square miles
- 4<sup>th</sup> most populous county in US
- 14<sup>th</sup> largest county in the US

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jurisdiction

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Jurisdiction \Ju'ris\*dic'tion\, n. [L. jurisdictio; jus, juris, right, law + dictio a saying, speaking: cf. OF. jurisdiction, F. juridiction. See [Just](#), a., and [Diction](#).]

1. (Law) The legal power, right, or authority of a particular court to hear and determine causes, to try criminals, or to execute justice; judicial authority over a cause or class of causes; as, certain suits or actions, or the cognizance of certain crimes, are within the jurisdiction of a particular court, that is, within the limits of its authority or commission.

2. The authority of a sovereign power to govern or legislate; the right of making or enforcing laws; the power or right of exercising authority.

To live exempt From Heaven's high jurisdiction. -- Milton.

You wrought to be a legate; by which power You maim'd the jurisdiction of all bishops. -- Shak.

3. Sphere of authority; the limits within which any particular power may be exercised, or within which a government or a court has authority.

→ Note: Jurisdiction, in its most general sense, is the power to make, declare, or apply the law. When confined to the judiciary department, it is what we denominate the judicial power, the right of administering justice through the laws, by the means which the laws have provided for that purpose. Jurisdiction is limited to place or territory, to persons, or to particular subjects. -- Duponceau.

Source: Webster's Revised Unabridged Dictionary (1913)

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Exhibit C



district
Search

What does district mean?

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District \Dis"trict\, a. [L. districtus, p. p.]

Rigorous; stringent; harsh. [Obs.]

Punishing with the rod of district severity. --Foxe.

**Source:** Webster's Revised Unabridged Dictionary (1913)

District \Dis"trict\, n. [LL. districtus district, fr. L. districtus, p. p. of distringere: cf. F. district. See [Distrain](#).]

1. (Feudal Law) The territory within which the lord has the power of coercing and punishing.

➤ 2. A division of territory; a defined portion of a state, town, or city, etc., made for administrative, electoral, or other purposes; as, a congressional district, judicial district, land district, school district, etc.

To exercise exclusive legislation . . . over such district not exceeding ten miles square. --The Constitution of the United States.

3. Any portion of territory of undefined extent; a region; a country; a tract.

These districts which between the tropics lie. --Blackstone.

Congressional district. See under Congressional.

District attorney, the prosecuting officer of a district or district court.

District court, a subordinate municipal, state, or United States tribunal, having jurisdiction in certain cases within a judicial district.

District judge, one who presides over a district court.

District school, a public school for the children within a school district. [U.S.]

Syn: Division; circuit; quarter; province; tract; region; country.

**Source:** Webster's Revised Unabridged Dictionary (1913)

Exhibit D

District \Dis"trict\, v. t. [imp. & p. p. Districted; p. pr. & vb. n. Districting.]

To divide into districts or limited portions of territory; as, legislatures district States for the choice of representatives.

**Source:** Webster's Revised Unabridged Dictionary (1913)

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